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EXHIBIT 37



ROTECH

Oxygen and Medical Equipment

To: Dr. 

Rotach is now able to offer Budesonide as part our nebulizer medication program. This will replace their current Corticosteroid MDI inhaler. Budesonide is a covered item by Medicare. This will save your patient money. Cost savings of hundreds and possibly over one thousand dollars over the course of a year, by replacing their current Corticosteroid MDI inhaler with easy to open pre-measured unit dose vials. Budesonide is the first FDA approved aerosolized steroid offered in a .4mg unit dose vial to be administered via nebulizer compressor. A normal adult dose is .8mg QD.

The following patient is currently on a Corticosteroid MDI as part of their daily regimen. We have attached a script for Budesonide for your convenience if you would like to add this to your patient's treatment plan. Thank you for your consideration in regards to our recommendation.

Jennifer Johnson, CRT
Rotach Oxygen & Medical Equipment



240 A. North Eglin Parkway • Fort Walton Beach, FL 32546
(850) 314-7871 • FAX (850) 314-7873